

School Business – October 16, 2020

The FBS website continues to be updated with COVID-19 policies and information related to School Business and operations, as well as our ongoing operations. Please check this site regularly for updates: www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services

Recent post: COVID-19 Allocation Summary by Unit - October 15, 2020

PRC 169 - GEER-Specialized Instructional Support Personnel for COVID-19 Response and PRC 170 - Supplemental Instructional Services

DPI is requesting that you do not code expenditures to PRC 169 and PRC 170 until the funds are allotted by DPI's Allotment section.

Any questions, please contact Roxane Bernard at roxane.bernard@dpi.nc.gov.

PRC 114 – IDEA Risk Pool Reversion

School Business recently completed a reversion of FY 20 PRC 114 funds for LEAs and charters who had unspent FY 20 PRC 114 funds as of June 30, 2020. This was completed at the request of the DPI Exceptional Children Division as PRC 114 funds are allotted on a per-student basis and therefore cannot be carried over into a subsequent fiscal year. LEAs and charters will still be able to apply for and receive FY 21 PRC 114 funds to serve "high need" students with disabilities once funding is available.

Child Count Transfer System

The FY 21 Child Count Transfer System is now open. Please be advised that the deadline for submitting transfers for students who enrolled from July through October is **Nov 10, 2020**.

For New Charter Schools opened in 20-21, please have your transfers for students enrolled from July through September submitted no later than **October 21st**. Students enrolled in October need to be submitted by **November 10th**.

More information is in the October 9, 2020 newsletter posted at www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/procedures-and-guidance#newsletter.

EC Division Information

PRC 132 Allowable Expenditures

The EC division has received a number of questions about the purchase of hardware with PRC 132 funds. Hardware is not an allowable expense through PRC 132. However, please carefully review object code 411 and the general description for supplies and materials below. Equipment may be purchased under this code if it meets at least one of the

conditions below. Whether a purchase meets at least one of these criteria must be determined by the Public School Unit.

Information will be following next week concerning an additional allotment of PRC 118 that could be used for hardware purchases.

SUPPLIES AND MATERIALS (400)

A supply item is any article or material which meets any one or more of the following conditions: 1) it is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it (which is not true of equipment); 4) it is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item; and 5) it loses its identity through incorporation into a different or more complex unit or substance.

Object Code 411

Supplies and Materials Include all supplies, materials and workbooks used in the school system for instructional and non-instructional purposes. Examples of supplies: construction paper, crayons, pencils, pencil sharpeners, and other small unit cost equipment that meets the criteria for a supply item as outlined above. Examples of workbooks: map skills, handwriting, bookkeeping workbooks, etc. Include amounts expended for supplies and materials other than instructional supplies. (Expendable tools used in the garage and School Food Service should be recorded here.) Include amounts expended for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. Include amounts expended for audiovisual supplies and materials in the local school administrative unit. Include amounts expended for processing and cataloging books and materials in a school library. This would include kits and other supplies used for this purpose. Include amount for subscriptions to internet based educational resources and for the purchase of on-line educational media/materials used for the instruction of pupils.

School Planning News

2020 Facility Needs Survey

An updated Instruction Guide for completing the 2020 FNS has been published and is available for download: www.dpi.nc.gov/districts-schools/district-operations/school-planning/project-planning.

Workers' Compensation Administrators (WCAs)

Complete the NC Workers' Compensation Form 19/First Notice of Loss report for any claim alleging COVID as follows. The Form 19 has a section called Cause and Nature of Injury. Please only report in the following manner:

"Employee is alleging COVID-19 exposure."

Workers' compensation claims reported as COVID will be investigated based on the specific facts. Our third party administrator will make the decision of acceptance or denial based on the facts and with legal counsel of the attorney general's office.

Please contact Eileen Townsend eileen.townsend@dpi.nc.gov if you have any questions or concerns. Thank you for your attention to this matter.

Reminders

- 3 Reports were required to be posted on LEA's websites by **October 15th**
Details are in the October 2 & 9, 2020 newsletter. *
- Phase of Operation – Survey deadline **October 19, 2020** – All PSUs
Details are in the October 9, 2020 newsletter. *
- Distribution Requests for PSBCF and NBPSCF lottery revenue for Capital Projects due **October 26, 2020**.
Details are in the October 2, 2020 newsletter. *
- SS300 Local Salary Supplements Report due by **October 30, 2020**
Details are in the October 2, 2020 newsletter. *
- 2019-20 ABC Transfers template due **October 31, 2020**
Details are in the October 2, 2020 newsletter. *
- SS200 Full-Time Personnel Report due by **November 6, 2020** – All PSUs
Details are in the October 9, 2020 newsletter. *
- 2020 Statewide Facility Needs Survey – Surveys due **January 8, 2021**
Details are in the August 28, 2020 newsletter. *

* www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/procedures-and-guidance#newsletter



Public Schools of North Carolina
State Board of Education
Department of Public Instruction